

2021 ABATEMENT REQUEST – Staff Notes

Map 251 Block 275 Lot 15.001 – Jeffrey and Linda Schwartz

The property owner filed an abatement request on their condominium unit located at 273 Davidson Drive, part of the Daw Village Complex. This residential property is improved with a detached condominium unit assessed for \$501,400, and they have expressed the opinion that the market value of the property is \$409,000. The market value estimate is a statement unsupported by any analysis or valuation analysis. The property is the best located unit in Daw Village, has a largely unimpeded view of Paugus Bay.

The taxpayer recites the assessed value of some of their neighbour's homes. These provided comparable assessment properties are either in multi-unit buildings, have inferior views or both. The attributes of all units are considered in their individual valuations, and variations in those attributes are reflected in those unit's values. The higher valuation of this unit reflects the significantly superior attributes.

Without having any specific report or analysis to support the estimate of market value provided, it is recommended that no abatement is appropriate at this time, and that the request to lower the 2021 assessed value of \$501,400 be denied.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT				
SCHWARTZ JEFFREY S & LINDA J 273 DAVIDSON DR LACONIA NH 03246			1 All Public			Description	Code	Assessed	Assessed	
							RESIDNTL	1020	501,400	501,400
		SUPPLEMENTAL DATA								
		Alt Prcl ID 23E 275 6A OWNOCC N	ZONE 2 ZONE 2 % WARD WARD 1							
		REVIEW ZONE 1 RS ZONE 1 % 100 GIS ID 251-275-15	Assoc Pid#							
						Total	501,400	501,400		

1501
LACONIA, NH
VISION

RECORD OF OWNERSHIP							PREVIOUS ASSESSMENTS (HISTORY)								
BK-VOL/PAGE	SALE DATE	Q/U	V/I	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	V	Year	Code	Assessed
SCHWARTZ JEFFREY S & LINDA J	3243 0957	06-18-2019	U	I	0	38									
SCHWARTZ JEFFREY S	1959 0526	10-10-2003	Q	I	315,000	00	2021	1020	501,400	2020	1020	409,000	2019	1020	380,700
BARDELIS CHARLES L REV TRUST AG	1660 0818	06-25-2001	U	I	4,000	1F									
BARDELIS CHARLES L	1583 0224	04-20-2000	U	I	0	1A									
BARDELIS CHARLES L & GRACE E	1135 0567	05-11-1990	Q	I	163,000	00									
						Total	501,400	Total	409,000	Total	380,700				

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD				
Nbhd	Nbhd Name	Cyclical Group	TIF District	ID Code
0001		A		SD

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	500,400
Appraised Xf (B) Value (Bldg)	1,000
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	0
Special Land Value	0
Total Appraised Parcel Value	501,400
Valuation Method	C
Total Appraised Parcel Value	501,400

NOTES	
DAW VILLAGE #1 DETACHED UNIT NATWD IA	SLAB

BUILDING PERMIT RECORD							
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp

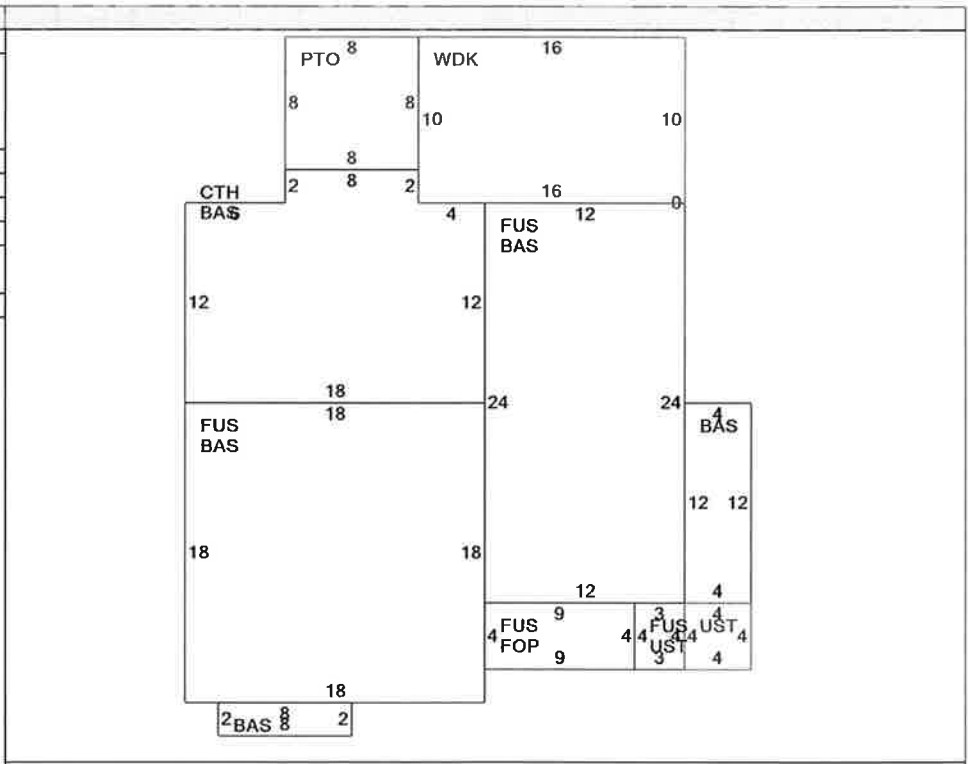
VISIT / CHANGE HISTORY					
Date	Id	Type	Is	Cd	Purpost/Result
03-15-2018	DD			29	DRIVE BY REVIEW
07-21-2017	KRT	CY		11	ENTRY DENIED
10-08-2008	CM			02	MEASURED
07-30-2004	VI			00	VISION INFO
09-13-1991	99			99	MMC INFO

LAND LINE VALUATION SECTION																		
B	Use Code	Description	Zone	Dist	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustmen	Adj Unit P	Land Value		
1	1020	CONDO MDL-0	RS			0 SF	0	1.00000	5	1.00	00	1.000		0.0000	0	0		
Total Card Land Units						0 AC	Parcel Total Land Area						0.00	Total Land Value				0

CONSTRUCTION DETAIL			CONSTRUCTION DETAIL (CONTINUED)		
Element	Cd	Description	Element	Cd	Description
Style:	8A	Det Condo			
Model:	05	Res Condo			
Grade:	04	Average +10			
Stories:	2	2 Stories			
Occupancy:	1				
Interior Wall 1:	05	Drywall/Sheet			
Interior Wall 2:					
Interior Floor 1:					
Interior Floor 2:	14	Carpet			
Heat Fuel:	04	Electric			
Heat Type:	07	Electr Basebrd			
AC Type:	01	None			
Ttl Bedrms:	03	3 Bedrooms			
Ttl Bathrms:	2	2 Full			
Ttl Half Bths:	0				
Xtra Fixtres:					
Total Rooms:	6	6 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Average			
CONDO DATA					
Parcel Id	104007	C 016	Owne	0.0	
DAW VILLAGE			B 1	S 1	
Adjust Type	Code	Description	Factor%		
Condo Fir	E	Excellent	115		
Condo Unit	D	D	100		
COST / MARKET VALUATION					
Building Value New		633,454			
Year Built		1985			
Effective Year Built		2000			
Depreciation Code		AV			
Remodel Rating					
Year Remodeled					
Depreciation %		21			
Functional Obsol		0			
External Obsol		0			
Trend Factor		1.000			
Condition					
Condition %					
Percent Good		79			
Cns Sect Rcnld		500,400			
Dep % Ovr					
Dep Ovr Comment					
Misc Imp Ovr					
Misc Imp Ovr Comment					
Cost to Cure Ovr					
Cost to Cure Ovr Comment					

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Bilt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
FPL	FIREPLACE	B	1	1300.00	1998		79		0.00	1,000

BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Gross Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	908	908	908	374.98	340,483
CTH	Cathedral Ceiling	0	232	12	19.40	4,500
FOP	Porch, Open, Finished	0	36	7	72.91	2,625
FUS	Upper Story, Finished	660	660	660	374.98	247,488
PTO	Patio	0	64	3	17.58	1,125
UST	Utility, Storage, Unfinished	0	28	7	93.75	2,625
WDK	Deck, Wood	0	160	16	37.50	6,000
Ttl Gross Liv / Lease Area		1,568	2,088	1,613		604,846



000007

2021 APPLICATION FOR ABATEMENT

Please Type or Print Clearly

ONE APPLICATION FOR EACH PROPERTY APPEALED

Upon completion of this form return to:

**City of Laconia/Assessors
45 Beacon St. East
Laconia, NH 03246**

RECEIVED
FEB 16 2022
ASSESSOR'S OFFICE
LACONIA, NH

Date: January 5, 2022

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name: Jeffrey and Linda Schwartz

Mailing Address: 273 Davidson Drive Email Address: JSSpats@aol.com
Laconia, NH 03246

Telephone No: (Work): _____ (Home): 603-493-0723

*If abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the municipality to the Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

SECTION B. Party's (ies') Representative if other than Person(s) applying (Also complete Section A)

Name(s): _____

Mailing Address(es): _____

Telephone Number(s): (Work): _____ (Home): _____

SECTION C. Property(ies) for which Abatement is Sought

For the property on which the abatement is sought, please fill in the following:

Map: 251/275/15/001 Block: _____ Lot: _____

Assessed Valuation: \$ 501,400 Tax Account. #: 7059

Property Location: 273 Davidson Drive Laconia NH 03246

CODE OF THE CITY OF LACONIA
CHAPTER 215, ARTICLE 1 § 215-1

All delinquent taxes, charges or fees due to the City of Laconia from any person, business or other entity shall in all cases be deducted from any monies that may become due such person, business or other entity from the City of Laconia and such person, business or other entity shall receive the balance over and above the amount due for such delinquent taxes, charges and fees. The City's right to off-set shall be limited by applicable New Hampshire law and all such set-offs shall be credited first against interest due and then against principal. The City shall have no right to set-off against wages due any employee of the City.
Passed and approved the 18th day of October 1990.

List other property in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Description</u>	<u>Assessment</u>
104007	273 Davidson Drive Lacenic NH 03246	Residential - Condo	501,400

SECTION E. Reasons for Abatement Application

RSA 76:16 provides that an abatement may be granted for "good cause shown". "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. **The taxpayer has the burden to prove good cause for an abatement.** To carry this burden, the taxpayer generally must show what the property was worth on April 1 of the year appealed. The property's market value would then be compared to the assessment by using the municipality's assessment ratio. Therefore, comparable sales or other market information are an essential part of most abatement applications.

1) If claiming disproportionality, state with specificity **all** the reasons supporting your application. Statements such as "taxes too high", "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (**all may not apply**):

- a) **Physical data** -- incorrect description or measurement of property (if you are appealing your assessment due to factual error(s), please explain in detail. Please furnish the assessor's office with any and all information, which supports your reasons. Examples: Sketch of building(s) with outside dimensions, building contracts, surveys, deeds, site plans, appraisals, pictures, etc. If you are questioning land area or frontage, a deed or survey must be included.); and/or
- b) **Market data** -- the property's value on the April 1 assessment date, supported by comparable sales, income analysis, or a professional opinion of value; and/or
- c) **Assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's market value and the city-wide level of assessment.

NOTE: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing, or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

SECTION F. Taxpayer's(s') Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Map/Block/Lot# 251/275/15/001 Appeal Year Market Value \$ 409,000 2020

Map/Block/Lot# _____ Appeal Year Market Value \$ _____

SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show over assessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents (attach additional sheet if necessary).

<u>Map/Block/Lot</u>	<u>Property Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>	<u>Rest(s)</u>
251/275/15/009	297 Davidson Dr #B	355,000	10/13/2016	#427,100	
251/415/15/014	27 Constellation Dr	372,500	12/09/2014	#450,100	
251/415/15/015	25 Constellation Dr	400,000	09/07/2006	#452,800	

SECTION H. Certification by Party(ies) Applying

Pursuant to BTLA Tax 203.02(d), **the applicant(s) MUST sign the application.** By signing below, the Party(ies) certifies and swear(s) under the penalties of RSA ch. 641, the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Signature of Property Owner(s) and Representatives

Date: 2/4/2022

X [Signature]
(Signature)

X [Signature]
(Signature)

SECTION I. Certification and Appearance by Representative (If other than Party (ies) Applying)

By signing below, the applying party's representative certifies and swears under penalties of RSA ch. 641:

- All certifications in Section H are true;
- The Party (ies) applying has (have) authorized this representation and has (have) signed this application; and
- A copy of this form was provided to the person applying.

Date: _____

X _____
(Representative's Signature)

SECTION J. Disposition of Application* (CITY USE ONLY)

RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date..."

Abatement Request: **Granted** _____ **Revised Assessment \$** _____

Denied _____

Date _____

Signature of the Board of Assessors: _____